

## Reporting for insurance

1. Explain the characteristics of a unit-linked contracts.
2. Ratio's to measure profitability of non-life contract. How does reinsurance change the result?
3. Technical provisions and mathematical reserves in life insurance. How do they change, what are the elements that contribute to a change. How does this change accounted for under BE GAAP. Give journal entries.
4. Outstanding claims provisions. LAT test. How is the actuarial function related to provisions.
5. What is the improvement that IFRS 17 brings compared to IFRS 4. How do you understand BBA approach.
6. Explain the following:
  - a) Solvency II ratio.
  - b) Best estimate
  - c) SCR market risk
  - d) Risk absorbing effect of deferred taxes
  - d) SFCR report